

ing and operating such steamships or steamboats, where such steamships and steamboats can be used wholly or in part in connection with the business of said railroad company.

State v. B. & O. R. R. Co., 48 Md. 79.

1876, ch. 159.

204. The property, real and personal, of each and every railroad company in this State, working their roads by steam, shall be assessed and taxed for county and municipal purposes, in the same manner as the property of individuals is now assessed and taxed; and the authorities of the several counties and the city of Baltimore are hereby authorized and directed to proceed to assess and collect taxes on said property, in the same manner as upon like property of individuals, now assessed and taxed or liable to assessment and taxation by the laws of this State; provided, that no extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams, or on any tunnel forming any part of the roadway of any railroad or railroads in this State, it being the meaning and intent of this section, that any bridge over streams, or any tunnel forming a portion of the roadway of any of said railroads, shall be valued at the same rate that any other equal portion of said road is valued.

Appeal Tax Court v. Union R. R. Co.—Same v. West. Md. R. R. Co., 50 Md. 274. P. W. & B. R. R. Co. v. Appeal Tax Court, 50 Md. 397.

Religious Corporations.

1868, ch. 471, sec. 156.

205. In every church, religious society or congregation, of whatever sect, order or denomination, or which shall at any time hereafter be known and acknowledged in the State, and protected in the free and full exercise of its religion by the constitution and laws thereof, there shall be sufficient power and authority in all persons above twenty-one years of age, belonging to any such church, society or congregation, to elect, at their discretion, certain sober and discreet persons, not less than four, nor more than twelve, which persons so elected, upon being registered, as hereinafter directed, shall be constituted a body politic or corporate to act as trustees in the name and behalf of the particular church, society